

MOUNTAINVIEW HIGH SCHOOL



ANNUAL FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

School Directory

Ministry Number:	359
Principal:	Kenny Diamond
School Address:	Pages Road, Timaru
School Postal Address:	Private Bag 907, Timaru, 7940
School Phone:	03 684 7039
School Email:	admin@mountainview.school.nz

MOUNTAINVIEW HIGH SCHOOL

Annual Financial Statements - For the year ended 31 December 2023

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Mountainview High School

Statement of Responsibility

For the year ended 31 December 2023

The Board accepts responsibility for the preparation of the annual financial statements and the judgements used in these financial statements.

The management, including the Principal and others as directed by the Board, accepts responsibility for establishing and maintaining a system of internal controls designed to provide reasonable assurance as to the integrity and reliability of the School's financial reporting.

It is the opinion of the Board and management that the annual financial statements for the financial year ended 31 December 2023 fairly reflects the financial position and operations of the School.

The School's 2023 financial statements are authorised for issue by the Board.

Damian James

Full Name of Presiding Member



Signature of Presiding Member

Date: 30/05/2024

Kenny Diamond

Full Name of Principal



Signature of Principal

Date: 30/05/2024

Mountainview High School

Members of the Board

For the year ended 31 December 2023

Name	Position	How Position Gained	Term Expired/ Expires
Damian James	Presiding Member	Elected	Aug 2025
Kenny Diamond	Principal	ex Officio	
Nikki Geddis	Parent Representative	Elected	Aug 2025
Claire Hargest	Parent Representative	Elected	Aug 2025
Jay Lovely	Parent Representative	Elected	Aug 2025
David Martin	Staff Representative	Elected	Aug 2025
Charles Hargest-Slade	Student Representative	Elected	Oct 2023
Ahmed Khalid	Student Representative	Elected	Oct 2024
In Attendance Nicki Stephenson	Board Secretary		

Mountainview High School

Statement of Comprehensive Revenue and Expense

For the year ended 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Revenue				
Government Grants	2	8,648,850	7,715,962	7,756,413
Locally Raised Funds	3	471,673	297,365	481,469
Interest		75,120	37,500	17,070
Alternative Education	4	-	-	323,718
Total Revenue		9,195,643	8,050,827	8,578,670
Expenses				
Locally Raised Funds	3	602,893	524,600	481,460
Alternative Education	4	-	-	342,674
Learning Resources	5	6,326,470	5,352,044	5,254,221
Administration	6	385,871	323,750	369,984
Interest		5,081	2,900	5,350
Property	7	1,898,336	1,772,965	1,709,174
Other Expenses	4	182,322	-	-
Loss on Disposal of Property, Plant and Equipment		2,254	-	37,573
Total Expense		9,403,227	7,976,259	8,200,436
Net (Deficit)/Surplus for the year		(207,584)	74,568	378,234
Other Comprehensive Revenue and Expense		-	-	-
Total Comprehensive Revenue and Expense for the Year		(207,584)	74,568	378,234

The above Statement of Comprehensive Revenue and Expense should be read in conjunction with the accompanying notes which form part of these financial statements.



Mountainview High School

Statement of Changes in Net Assets/Equity

For the year ended 31 December 2023

	Notes	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Equity at 1 January		1,451,580	1,451,580	1,073,346
Total comprehensive revenue and expense for the year		(207,584)	74,568	378,234
Contribution - Furniture and Equipment Grant		109,824	-	-
Equity at 31 December		1,353,820	1,526,148	1,451,580
Accumulated comprehensive revenue and expense		1,353,820	1,526,148	1,451,580
Equity at 31 December		1,353,820	1,526,148	1,451,580

The above Statement of Changes in Net Assets/Equity should be read in conjunction with the accompanying notes which form part of these financial statements.



Mountainview High School

Statement of Financial Position

As at 31 December 2023

		2023	2023	2022
	Notes	Actual	Budget	Actual
		\$	(Unaudited)	\$
			\$	
Current Assets				
Cash and Cash Equivalents	8	1,420,199	1,606,733	1,454,398
Accounts Receivable	9	529,001	411,414	411,414
GST Receivable		18,026	35,302	35,302
Prepayments		44,494	29,891	29,891
Investments	10	300,000	-	-
Funds owing for Capital Works Projects	17	86,756	223,458	223,458
		<u>2,398,476</u>	<u>2,306,798</u>	<u>2,154,463</u>
Current Liabilities				
Accounts Payable	12	802,816	667,503	667,503
Revenue Received in Advance	13	128,009	80,052	80,052
Provision for Cyclical Maintenance	14	168,410	104,595	104,595
Finance Lease Liability	15	24,722	28,961	28,961
Funds held in Trust	16	4,384	8,235	8,235
Funds held for Capital Works Projects	17	440,977	149,159	149,159
		<u>1,569,318</u>	<u>1,038,505</u>	<u>1,038,505</u>
Working Capital Surplus		829,158	1,268,293	1,115,958
Non-current Assets				
Property, Plant and Equipment	11	822,149	725,494	719,261
		<u>822,149</u>	<u>725,494</u>	<u>719,261</u>
Non-current Liabilities				
Provision for Cyclical Maintenance	14	271,817	460,993	376,993
Finance Lease Liability	15	25,670	6,646	6,646
		<u>297,487</u>	<u>467,639</u>	<u>383,639</u>
Net Assets		<u>1,353,820</u>	<u>1,526,148</u>	<u>1,451,580</u>
Equity		<u>1,353,820</u>	<u>1,526,148</u>	<u>1,451,580</u>

The above Statement of Financial Position should be read in conjunction with the accompanying notes which form part of these financial statements.



Mountainview High School Statement of Cash Flows

For the year ended 31 December 2023

		2023	2023	2022
	Note	Actual	Budget	Actual
		\$	(Unaudited)	\$
		\$	\$	\$
Cash flows from Operating Activities				
Government Grants		2,617,048	2,713,075	2,717,285
Locally Raised Funds		435,227	265,169	753,687
International Students		90,323	32,196	51,419
Goods and Services Tax (net)		17,276	-	20,255
Payments to Employees		(1,648,455)	(1,451,311)	(1,413,332)
Payments to Suppliers		(1,618,841)	(1,291,161)	(1,604,104)
Interest Paid		(5,081)	(2,900)	-
Interest Received		67,612	37,500	16,862
Net cash (to)/from Operating Activities		(44,891)	302,568	542,072
Cash flows from Investing Activities				
Proceeds from Sale of Property Plant & Equipment (and Intangibles)		-	-	-
Purchase of Property Plant & Equipment		(331,975)	(150,233)	(296,373)
Purchase of Investments		(300,000)	-	(61,443)
Proceeds from Sale of Investments		-	-	61,443
Net cash (to) Investing Activities		(631,975)	(150,233)	(296,373)
Cash flows from Financing Activities				
Furniture and Equipment Grant		109,824	-	-
Finance Lease Payments		(29,277)	-	(39,153)
Funds Administered on Behalf of Other Parties		562,120	-	86,500
Net cash from Financing Activities		642,667	-	47,347
Net (decrease)/increase in cash and cash equivalents		(34,199)	152,335	293,046
Cash and cash equivalents at the beginning of the year	8	1,454,398	1,454,398	1,161,352
Cash and cash equivalents at the end of the year	8	1,420,199	1,606,733	1,454,398

The Statement of Cash Flows records only those cash flows directly within the control of the School. This means centrally funded teachers' salaries, use of land and buildings grant and expense, and other notional items have been excluded.

The above Statement of Cash Flows should be read in conjunction with the accompanying notes which form part of these financial statements.



Mountainview High School

Notes to the Financial Statements

For the year ended 31 December 2023

1. Statement of Accounting Policies

1.1. Reporting Entity

Mountainview High School (the School) is a Crown entity as specified in the Crown Entities Act 2004 and a school as described in the Education and Training Act 2020. The Board is of the view that the School is a public benefit entity for financial reporting purposes.

1.2. Basis of Preparation

Reporting Period

The financial statements have been prepared for the period 1 January 2023 to 31 December 2023 and in accordance with the requirements of the Education and Training Act 2020.

Basis of Preparation

The financial statements have been prepared on a going concern basis, and the accounting policies have been consistently applied throughout the period.

Financial Reporting Standards Applied

The Education and Training Act 2020 requires the School, as a Crown entity, to prepare financial statements in accordance with generally accepted accounting practice. The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying Public Sector Public Benefit Entity (PBE) Standards Reduced Disclosure Regime as appropriate to public benefit entities that qualify for Tier 2 reporting. The school is considered a Public Benefit Entity as it meets the criteria specified as 'having a primary objective to provide goods and/or services for community or social benefit and where any equity has been provided with a view to supporting that primary objective rather than for financial return to equity holders'.

PBE Accounting Standards Reduced Disclosure Regime

The School qualifies for Tier 2 as the school is not publicly accountable and is not considered large as it falls below the expenditure threshold of \$30 million per year. All relevant reduced disclosure concessions have been taken.

Measurement Base

The financial statements are prepared on the historical cost basis unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars, rounded to the nearest whole dollar.

Specific Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below.

Critical Accounting Estimates And Assumptions

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, revenue and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

Cyclical Maintenance

A school recognises its obligation to maintain the Ministry's buildings in a good state of repair as a provision for cyclical maintenance. This provision relates mainly to the painting of the school buildings. The estimate is based on the school's best estimate of the cost of painting the school and when the school is required to be painted, based on an assessment of the school's condition. During the year, the Board assesses the reasonableness of its painting maintenance plan on which the provision is based. Cyclical maintenance is disclosed at note 14.



Useful lives of property, plant and equipment

The School reviews the estimated useful lives of property, plant and equipment at the end of each reporting date. The School believes that the estimated useful lives of the property, plant and equipment as disclosed in the significant accounting policies are appropriate to the nature of the property, plant and equipment at reporting date. Property, plant and equipment is disclosed at note 11.

Critical Judgements in applying accounting policies

Management has exercised the following critical judgements in applying accounting policies:

Classification of leases

Determining whether a lease is a finance lease or an operating lease requires judgement as to whether the lease transfers substantially all the risks and rewards of ownership to the school. A lease is classified as a finance lease if it transfers substantially all risks and rewards incidental to ownership of an underlying asset to the lessee. In contrast, an operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset to the lessee.

Judgement is required on various aspects that include, but are not limited to, the fair value of the leased asset, the economic life of the leased asset, whether or not to include renewal options in the lease term, and determining an appropriate discount rate to calculate the present value of the minimum lease payments. Classification as a finance lease means the asset is recognised in the statement of financial position as property, plant, and equipment, whereas for an operating lease no such asset is recognised. Finance lease liability disclosures are contained in note 15. Future operating lease commitments are disclosed in note 22b.

Recognition of grants

The School reviews the grants monies received at the end of each reporting period and whether any require a provision to carry forward amounts unspent. The School believes all grants received have been appropriately recognised as a liability if required. Government grants are disclosed at note 2.

1.3. Revenue Recognition

Government Grants

The school receives funding from the Ministry of Education. The following are the main types of funding that the School receives.

Operational grants are recorded as revenue when the School has the rights to the funding, which is in the year that the funding is received.

Teachers salaries grants are recorded as revenue when the School has the rights to the funding in the salary period to which they relate. The grants are not received in cash by the School and are paid directly to teachers by the Ministry of Education.

Other Ministry Grants for directly funded programmes are recorded as revenue when the School has the rights to the funding in the period to which they relate. The grants are not received in cash by the School and are paid directly by the Ministry of Education.

The property from which the School operates is owned by the Crown and managed by the Ministry of Education on behalf of the Crown. Grants for the use of land and buildings are not received in cash by the School as they equate to the deemed expense for using the land and buildings which are owned by the Crown. The School's use of the land and buildings as occupant is based on a property occupancy document as gazetted by the Ministry. The expense is based on an assumed market rental yield on the value of land and buildings as used for rating purposes.

This is a non-cash revenue that is offset by a non-cash expense. The use of land and buildings grants and associated expenditure are recorded in the period the School uses the land and buildings.

Other Grants where conditions exist

Other grants are recorded as revenue when the School has the rights to the funding, unless there are unfulfilled conditions attached to the grant, in which case the amount relating to the unfulfilled conditions is recognised as a liability and recognised as revenue as the conditions are fulfilled.

Donations, Gifts and Bequests

Donations, gifts and bequests are recognised as an asset and revenue when the right to receive funding or the asset has been established unless there is an obligation to return funds if conditions are not met. If conditions are not met funding is recognised as revenue in advance and recognised as revenue when conditions are satisfied.

Interest Revenue

Interest Revenue earned on cash and cash equivalents and investments is recorded as revenue in the period it is earned.



1.4. Operating Lease Payments

Payments made under operating leases are recognised in the Statement of Comprehensive Revenue and Expense on a straight line basis over the term of the lease.

1.5. Finance Lease Payments

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

1.6. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of 90 days or less, and bank overdrafts. The carrying amount of cash and cash equivalents represent fair value.

1.7. Accounts Receivable

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (uncollectable debts). The school's receivables are largely made up of funding from the Ministry of Education, therefore the level of uncollectable debts is not considered to be material. However, short-term receivables are written off when there is no reasonable expectation of recovery.

1.8. Investments

Bank term deposits are initially measured at the amount invested. Interest is subsequently accrued and added to the investment balance. A loss allowance for expected credit losses is recognised if the estimated loss allowance is not trivial.

1.9. Property, Plant and Equipment

Land and buildings owned by the Crown are excluded from these financial statements. The Board's use of the land and buildings as 'occupant' is based on a property occupancy document.

Improvements funded by the Board to buildings owned by the Crown or directly by the board are recorded at cost, less accumulated depreciation and impairment losses.

Property, plant and equipment are recorded at cost or, in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value). The gain or loss arising from the disposal of an item of property, plant and equipment is recognised in the Statement of Comprehensive Revenue and Expense.

Finance Leases

A finance lease transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred. At the start of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased asset or the present value of the minimum lease payments. The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability. The amount recognised as an asset is depreciated over its useful life. If there is no reasonable certainty whether the school will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Depreciation

Property, plant and equipment, except for library resources, are depreciated over their estimated useful lives on a straight line basis. Library resources are depreciated on a diminishing value basis. Depreciation of all assets is reported in the Statement of Comprehensive Revenue and Expense.

The estimated useful lives of the assets are:

Building improvements to Crown Owned Assets	10–75 years
Furniture and equipment	10–15 years
Information and communication technology	4–5 years
Motor vehicles	5 years
Leased assets held under a Finance Lease	Term of Lease
Library resources	12.5% Diminishing value



1.10. Impairment of property, plant and equipment and intangible assets

The school does not hold any cash generating assets. Assets are considered cash generating where their primary objective is to generate a commercial return.

Non cash generating assets

Property, plant, and equipment and intangible assets held at cost that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. If such indication exists, the School estimates the asset's recoverable service amount. An impairment loss is recognised as the amount by which the asset's carrying amount exceeds its recoverable service amount. The recoverable service amount is the higher of an asset's fair value less costs to sell and value in use.

Value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

In determining fair value less costs to sell the school engages an independent valuer to assess market value based on the best available information.

If an asset's carrying amount exceeds its recoverable service amount, the asset is regarded as impaired and the carrying amount is written down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss is recognised in the surplus or deficit. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable service amount since the last impairment loss was recognised.

1.11. Accounts Payable

Accounts Payable represents liabilities for goods and services provided to the School prior to the end of the financial year which are unpaid. Accounts Payable are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

1.12. Employee Entitlements

Short-term employee entitlements

Employee entitlements that are expected to be settled within 12 months after the end of the reporting period in which the employees provide the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned by non teaching staff, but not yet taken at balance date.

Long-term employee entitlements

Employee benefits that are not expected to be settled wholly before 12 months after the end of the reporting period in which the employee provides the related service, such as retirement and long service leave, have been calculated on an actuarial basis.

The calculations are based on the likely future entitlements accruing to employees, based on years of service, years to entitlement, the likelihood that employees will reach the point of entitlement, and contractual entitlement information, and the present value of the estimated future cash flows. Remeasurements are recognised in surplus or deficit in the period in which they arise.

1.13. Revenue Received in Advance

Revenue received in advance relates to fees received from students and grants received where there are unfulfilled obligations for the School to provide services in the future. The fees or grants are recorded as revenue as the obligations are fulfilled and the fees or grants are earned.

The School holds sufficient funds to enable the refund of unearned fees in relation to international students, should the School be unable to provide the services to which they relate.

1.14. Funds Held in Trust

Funds are held in trust where they have been received by the School for a specified purpose, or are being held on behalf of a third party and these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.



1.15. Funds held for Capital Works

The school directly receives funding from the Ministry of Education for capital works projects that are included in the School five year capital works agreement. These funds are held on behalf and for a specified purpose as such these transactions are not recorded in the Statement of Comprehensive Revenue and Expense.

The School holds sufficient funds to enable the funds to be used for their intended purpose at any time.

1.16. Provision for Cyclical Maintenance

The property from which the School operates is owned by the Crown, and is vested in the Ministry. The Ministry has gazetted a property occupancy document that sets out the Board's property maintenance responsibilities. The Board is responsible for maintaining the land, buildings and other facilities on the School site in a state of good order and repair.

Cyclical maintenance, which involves painting of the School, makes up the most significant part of the Board's responsibilities outside the day-to-day maintenance. The provision is a reasonable estimate, based on the school's best estimate of the cost of painting the school and when the School is required to be painted, based on an assessment of the school's condition.

The School carries out painting maintenance of the whole school over a variety of periods in accordance with the conditional assessment of each area of the school. The economic outflow of this is dependent on the plan established by the School to meet this obligation and is detailed in the notes and disclosures of these accounts.

1.17. Financial Instruments

The School's financial assets comprise cash and cash equivalents, accounts receivable, and investments. All of these financial assets, except for investments that are shares, are initially recognised at fair value and subsequently measured at amortised cost, using the effective interest method.

The School's financial liabilities comprise accounts payable, and finance lease liability. Financial liabilities are subsequently measured at amortised cost using the effective interest method. Interest expense and any gain or loss on derecognition are recognised in the Statement of Comprehensive Revenue and Expense.

1.18. Goods and Services Tax (GST)

The financial statements have been prepared on a GST exclusive basis, with the exception of accounts receivable and accounts payable which are stated as GST inclusive.

The net amount of GST paid to, or received from, the IRD, including the GST relating to investing and financing activities, is classified as a net operating cash flow in the statements of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

1.19. Budget Figures

The budget figures are extracted from the School budget that was approved by the Board.

1.20. Services received in-kind

From time to time the School receives services in-kind, including the time of volunteers. The School has elected not to recognise services received in kind in the Statement of Comprehensive Revenue and Expense.



2. Government Grants

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Government Grants - Ministry of Education	2,581,529	2,627,488	2,653,591
Teachers' Salaries Grants	4,625,281	3,867,401	3,886,328
Use of Land and Buildings Grants	1,369,882	1,154,413	1,154,413
Other Government Grants	72,158	66,660	62,081
	<u>8,648,850</u>	<u>7,715,962</u>	<u>7,756,413</u>

The School has not opted in to the donations scheme for this year.

3. Locally Raised Funds

Local funds raised within the School's community are made up of:

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Donations & Bequests	27,068	6,500	26,426
Fees for Extra Curricular Activities	80,336	370	79,355
Trading	26	1,400	724
Fundraising & Community Grants	12,725	14,000	9,800
Other Revenue	273,432	242,899	322,116
Transport Revenue	23,709	-	31,311
International Student Fees	54,377	32,196	11,737
	<u>471,673</u>	<u>297,365</u>	<u>481,469</u>
Expenses			
Extra Curricular Activities Costs	94,588	10,000	86,671
Trading	401,665	444,500	347,323
Fundraising & Community Grant Costs	-	-	525
Other Locally Raised Funds Expenditure	33,411	42,100	30,824
International Student - Student Recruitment	39,327	8,400	13,836
International Student - Employee Benefit - Salaries	17,863	-	-
International Student - Other Expenses	16,039	19,600	2,281
	<u>602,893</u>	<u>524,600</u>	<u>481,460</u>
<i>(Deficit)/Surplus for the year Locally raised funds</i>	<u>(131,220)</u>	<u>(227,235)</u>	<u>9</u>

During the year the School hosted 5 International students (2022:1)

4. Aoraki Alternative Education Revenue and Expenses

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Revenue			
Ministry of Education Grants	-	-	321,902
Interest Earned	-	-	1,816
	<u>-</u>	<u>-</u>	<u>323,718</u>
Expenses			
Employee Benefits - Salaries	-	-	256,355
Learning Resources	-	-	14,113
Administration	-	-	30,803
Property	-	-	41,403
Other Expenses	-	-	-
	<u>-</u>	<u>-</u>	<u>342,674</u>
<i>(Deficit) for the year Aoraki Alternative Education</i>	<u>-</u>	<u>-</u>	<u>(18,956)</u>

The Aoraki Alternative Education programme was transferred to Timaru Boys' High School in 2023. Expenses in 2023 represent the loss on transfer of assets.

5. Learning Resources

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Curricular	347,036	360,561	284,354
Equipment Repairs	2,365	2,500	1,820
Library Resources	7,387	15,000	5,796
Employee Benefits - Salaries	5,757,530	4,817,983	4,787,174
Staff Development	20,645	12,000	32,821
Depreciation	191,507	144,000	142,256
	<u>6,326,470</u>	<u>5,352,044</u>	<u>5,254,221</u>



6. Administration

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Audit Fee	8,700	9,450	8,449
Board Fees	4,605	6,900	4,975
Board Expenses	28,460	10,000	12,549
Communication	5,631	8,300	6,037
Consumables	119,373	78,200	127,345
Operating Lease	-	-	560
Other	11,154	10,230	117
Employee Benefits - Salaries	187,943	183,350	164,025
Insurance	16,229	13,000	14,007
Service Providers, Contractors and Consultancy	3,776	4,320	31,920
	<u>385,871</u>	<u>323,750</u>	<u>369,984</u>

7. Property

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Caretaking and Cleaning Consumables	51,623	41,600	40,321
Cyclical Maintenance Provision	79,408	84,000	9,810
Adjustment to the Provision- Other Adjustments	(77,918)	-	-
Grounds	19,446	13,000	16,811
Heat, Light and Water	104,250	124,500	100,564
Rates	8,750	9,000	7,991
Repairs and Maintenance	37,213	36,000	80,754
Use of Land and Buildings	1,369,882	1,154,413	1,154,413
Security	11,825	12,000	12,678
Employee Benefits - Salaries	293,857	298,452	285,832
	<u>1,898,336</u>	<u>1,772,965</u>	<u>1,709,174</u>

The Use of Land and Buildings figure represents 5% of the school's total property value. Property values are established as part of the nation-wide revaluation exercise that is conducted every 30 June for the Ministry of Education's year-end reporting purposes.

8. Cash and Cash Equivalents

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Bank Accounts	1,420,199	1,056,733	449,034
Short-term Bank Deposits	-	550,000	1,005,364
Cash and Cash Equivalents for Statement of Cash Flows	<u>1,420,199</u>	<u>1,606,733</u>	<u>1,454,398</u>

The carrying value of short-term deposits with original maturity dates of 90 days or less approximates their fair value.

Of the \$1,420,199 Cash and Cash Equivalents, \$578,428 is held by the School on behalf of the Ministry of Education. These funds have been provided by the Ministry as part of the school's 5 Year Agreement funding for upgrades to the school's buildings. The funds are required to be spent in 2024 on Crown owned school buildings.

Of the \$1,420,199 Cash and Cash Equivalents, \$14,349 of unspent grant funding is held by the School. This funding is subject to conditions which specify how the grant is required to be spent. If these conditions are not met, the funds will need to be returned.

9. Accounts Receivable

	2023	2023	2022
	Actual	Budget (Unaudited)	Actual
	\$	\$	\$
Receivables	24,169	44,438	44,438
Receivables from the Ministry of Education	33,333	-	-
Interest Receivable	7,802	294	294
Banking Staffing Underuse	71,871	18,927	18,927
Teacher Salaries Grant Receivable	391,826	347,755	347,755
	<u>529,001</u>	<u>411,414</u>	<u>411,414</u>
Receivables from Exchange Transactions	31,971	44,732	44,732
Receivables from Non-Exchange Transactions	497,030	366,682	366,682
	<u>529,001</u>	<u>411,414</u>	<u>411,414</u>



10. Investments

The School's investment activities are classified as follows:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Current Asset			
Short-term Bank Deposits	300,000	-	-
Total Investments	<u>300,000</u>	<u>-</u>	<u>-</u>

11. Property, Plant and Equipment

	Opening Balance (NBV) \$	Additions \$	Disposals \$	Impairment \$	Depreciation \$	Total (NBV) \$
2023						
Building improvements - Crown	3,614	-	-	-	(513)	3,101
Furniture and equipment	225,671	146,902	(2,993)	-	(39,995)	329,585
Information and communication technology	257,292	124,039	-	-	(89,325)	292,006
Motor vehicles	82,861	53,600	-	-	(19,628)	116,833
Leased assets	35,389	56,366	-	-	(38,182)	53,573
Library resources	22,742	8,173	-	-	(3,864)	27,051
Alternative Education	91,692	-	(91,692)	-	-	-
Balance at 31 December 2023	<u>719,261</u>	<u>389,080</u>	<u>(94,685)</u>	<u>-</u>	<u>(191,507)</u>	<u>822,149</u>

The net carrying value of equipment held under a finance lease is \$53,573 (2022: \$35,389)

Restrictions

With the exception of the contractual restrictions relating to the above noted finance leases, there are no other restrictions over the title of the school's property, plant and equipment, nor are any property, plant and equipment pledged as security for liabilities.

	2023 Cost or Valuation \$	2023 Accumulated Depreciation \$	2023 Net Book Value \$	2022 Cost or Valuation \$	2022 Accumulated Depreciation \$	2022 Net Book Value \$
Building improvements - Crown	17,284	(14,183)	3,101	17,284	(13,670)	3,614
Furniture and equipment	853,773	(524,188)	329,585	714,431	(488,760)	225,671
Information and communication technology	683,174	(391,168)	292,006	559,136	(301,844)	257,292
Motor vehicles	215,469	(98,636)	116,833	161,869	(79,008)	82,861
Leased assets	132,759	(79,186)	53,573	90,136	(54,747)	35,389
Library resources	68,513	(41,462)	27,051	60,340	(37,598)	22,742
Alternative Education	-	-	-	145,713	(54,021)	91,692
Balance at 31 December	<u>1,970,972</u>	<u>(1,148,823)</u>	<u>822,149</u>	<u>1,748,909</u>	<u>(1,029,648)</u>	<u>719,261</u>

12. Accounts Payable

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Creditors	202,665	141,413	141,413
Accruals	45,517	48,683	48,683
Employee Entitlements - Salaries	446,503	378,872	378,872
Employee Entitlements - Leave Accrual	108,131	98,535	98,535
	<u>802,816</u>	<u>667,503</u>	<u>667,503</u>
Payables for Exchange Transactions	<u>802,816</u>	<u>667,503</u>	<u>667,503</u>

The carrying value of payables approximates their fair value.

13. Revenue Received in Advance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Grants in Advance - Ministry of Education	14,349	-	-
International Student Fees in Advance	90,091	54,145	54,145
Other Revenue in Advance	23,569	25,907	25,907
	<u>128,009</u>	<u>80,052</u>	<u>80,052</u>



14. Provision for Cyclical Maintenance

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Provision at the Start of the Year	481,588	481,588	568,778
Increase to the Provision During the Year	79,408	84,000	82,129
Other Adjustments	(77,918)	-	(72,319)
Use of the Provision During the Year	(42,851)	-	(97,000)
Provision at the End of the Year	440,227	565,588	481,588
Cyclical Maintenance - Current	168,410	104,595	104,595
Cyclical Maintenance - Non current	271,817	460,993	376,993
	440,227	565,588	481,588

The School's cyclical maintenance schedule details annual painting & other significant cyclical maintenance work to be undertaken. The costs associated with this annual work will vary depending on the requirements during the year. This plan is based on the School's most recent 10 Year Property plan, adjusted as identified and confirmed appropriate by the Board, to other reliable sources of evidence.

15. Finance Lease Liability

The School has entered into a number of finance lease agreements for computers and other ICT equipment. Minimum lease payments payable:

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
No Later than One Year	27,662	31,290	31,290
Later than One Year and no Later than Five Years	27,108	6,904	6,904
Future Finance Charges	(4,378)	(2,587)	(2,587)
	50,392	35,607	35,607
Represented by:			
Finance lease liability - Current	24,722	28,961	28,961
Finance lease liability - Non current	25,670	6,646	6,646
	50,392	35,607	35,607

16. Funds Held in Trust

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Funds Held in Trust on Behalf of Third Parties - Current	4,384	8,235	8,235
	4,384	8,235	8,235

These funds relate to arrangements where the School is acting as an agent. These amounts are not revenue or expenses of the school and therefore are not included in the Statement of Comprehensive Revenue and Expense.

17. Funds Held for Capital Works Projects

During the year the School received and applied funding from the Ministry of Education for the following capital works projects. The amount of cash held on behalf of the Ministry for capital works project is included under cash and cash equivalents in note 8.

2023	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boiler Refurbishment - 216632	(177,056)	189,127	(39,815)	-	(27,744)
SIP Maori Studies Wharenuai alterations - 221766	(46,402)	45,911	-	491	-
Watermain Upgrade -234208	52,295	250,000	(130,114)	-	172,181
Toilets Upgrade - 233450	96,864	324,611	(355,486)	-	65,989
Accessibility Project 1 -240785	-	248,040	(45,233)	-	202,807
Accessibility Project 2	-	-	(20,003)	-	(20,003)
Gym Changing Rooms	-	-	(36,809)	-	(36,809)
Fire Damage	-	-	(2,200)	-	(2,200)
Totals	(74,299)	1,057,689	(629,660)	491	354,221

Represented by:

Funds Held on Behalf of the Ministry of Education 440,977
Funds Receivable from the Ministry of Education (86,756)

2022	Opening Balances \$	Receipts from MoE \$	Payments \$	Board Contributions \$	Closing Balances \$
Boiler Refurbishment - 216632	(139,261)	-	(37,795)	-	(177,056)
SIP Maori Studies Wharenuai alterations - 221766	(19,137)	-	(27,265)	-	(46,402)
Watermain Upgrade -234208	-	67,386	(15,091)	-	52,295
Toilets Upgrade - 233450	-	111,379	(14,515)	-	96,864
Totals	(158,398)	178,765	(94,666)	-	(74,299)

Represented by:

Funds Receivable from the Ministry of Education



18. Related Party Transactions

The School is a controlled entity of the Crown, and the Crown provides the major source of revenue to the School. The School enters into transactions with other entities also controlled by the Crown, such as government departments, state-owned enterprises and other Crown entities. Transactions with these entities are not disclosed as they occur on terms and conditions no more or less favourable than those that it is reasonable to expect the School would have adopted if dealing with that entity at arm's length.

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the school would have adopted in dealing with the party at arm's length in the same circumstances. Further, transactions with other government agencies (for example, Government departments and Crown entities) are not disclosed as related party transactions when they are consistent with the normal operating arrangements between government agencies and undertaken on the normal terms and conditions for such transactions.

19. Remuneration

Key management personnel compensation

Key management personnel of the School include all trustees of the Board, Principal, Deputy and Assistant Principals.

	2023 Actual \$	2022 Actual \$
<i>Board Members</i>		
Remuneration	4,605	4,975
<i>Leadership Team</i>		
Remuneration	578,802	534,876
Full-time equivalent members	4.00	4.00
Total key management personnel remuneration	583,407	539,851

There are 5 members of the Board excluding the Principal. The Board had held 11 full meetings of the Board in the year. The Board also has Finance and Property members that meet monthly and quarterly respectively. As well as these regular meetings, including preparation time, the Presiding member and other Board members have also been involved in ad hoc meetings to consider student welfare matters including stand downs, suspensions, and other disciplinary matters.

Principal

The total value of remuneration paid or payable to the Principal was in the following bands:

	2023 Actual \$000	2022 Actual \$000
Salaries and Other Short-term Employee Benefits:		
Salary and Other Payments	180 - 190	160 - 170
Benefits and Other Emoluments	0 - 10	0 - 10
Termination Benefits	0 - 0	0 - 0

Other Employees

The number of other employees with remuneration greater than \$100,000 was in the following bands:

Remuneration \$000	2023 FTE Number	2022 FTE Number
100 - 110	11.00	8.00
110 - 120	9.00	2.00
120 - 130	2.00	2.00
130 - 140	2.00	-
	24.00	12.00

The disclosure for 'Other Employees' does not include remuneration of the Principal.

20. Compensation and Other Benefits Upon Leaving

The total value of compensation or other benefits paid or payable to persons who ceased to be trustees, committee members, or employees during the financial year in relation to that cessation and number of persons to whom all or part of that total was payable was as follows:

	2023 Actual	2022 Actual
Total	\$ -	\$ -
Number of People	-	-



21. Contingencies

There are no contingent liabilities and no contingent assets except as noted below as at 31 December 2023 (Contingent liabilities and assets at 31 December 2022: nil).

Holidays Act Compliance – schools payroll

The Ministry of Education performs payroll processing and payments on behalf of boards, through payroll service provider Education Payroll Limited.

The Ministry continues to review the schools sector payroll to ensure compliance with the Holidays Act 2003. An initial remediation payment has been made to some current school employees. The Ministry is continuing to perform detailed analysis to finalise calculations and the potential impacts of specific individuals, as such this is expected to resolve the liability for school boards.

Pay Equity Settlement Wash Up amounts

In 2023 the Ministry of Education provided additional funding for non-teaching collective and pay equity agreements. The School is yet to receive a final wash up that adjusts the estimated quarterly instalments for the actual eligible staff members employed in 2023. The Ministry is in the process of determining wash up payments or receipts for the year ended 31 December 2023 however as at the reporting date this amount had not been calculated and therefore is not

22. Commitments

(a) Capital Commitments

At 31 December 2023, the Board had capital commitments of \$797,450 (2022:\$149,159) as a result of entering the following contracts:

Contract Name	Contract Amount	Spend To Date	Remaining Capital Commitment
	\$	\$	\$
Watermain Upgrade -234208	673,859	145,205	528,654
Toilets Upgrade - 233450	435,989	370,000	65,989
Accessibility Project 1 -240785	385,791	182,984	202,807
Total	1,495,639	698,189	797,450

(b) Operating Commitments

As at 31 December 2023 the Board has not entered into any operating contracts.

(Operating commitments at 31 December 2022: nil)

23. Financial Instruments

The carrying amount of financial assets and liabilities in each of the financial instrument categories are as follows:

Financial assets measured at amortised cost

	2023 Actual \$	2023 Budget (Unaudited) \$	2022 Actual \$
Cash and Cash Equivalents	1,420,199	1,606,733	1,454,398
Receivables	529,001	411,414	411,414
Investments - Term Deposits	300,000	-	-
Total Financial assets measured at amortised cost	<u>2,249,200</u>	<u>2,018,147</u>	<u>1,865,812</u>

Financial liabilities measured at amortised cost

Payables	802,816	667,503	667,503
Finance Leases	50,392	35,607	35,607
Total Financial liabilities measured at amortised Cost	<u>853,208</u>	<u>703,110</u>	<u>703,110</u>

24. Events After Balance Date

There were no significant events after the balance date that impact these financial statements.

25. Comparatives

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF MOUNTAINVIEW HIGH SCHOOL'S GROUP FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

The Auditor-General is the auditor of Mountainview High School and its controlled entities (collectively referred to as 'the Group'). The Auditor-General has appointed me, Jane Jackman, using the staff and resources of Nexia Audit Christchurch, to carry out the audit of the financial statements of the Group on his behalf.

Opinion

We have audited the financial statements of the Group on pages 3 to 17, that comprise the statement of financial position as at 31 December 2023, the statement of comprehensive revenue and expense, statement of changes in net assets/equity and statement of cash flows for the year ended on that date, and the notes to the financial statements that include accounting policies and other explanatory information.

In our opinion the financial statements of the Group:

- present fairly, in all material respects:
 - its financial position as at 31 December 2023; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand in accordance with Public Sector – Public Benefit Entity Standards, Reduced Disclosure Regime.

Our audit was completed on 30 May 2024. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Board and our responsibilities relating to the financial statements, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Board for the financial statements

The Board is responsible on behalf of the Group for preparing financial statements that are fairly presented and that comply with generally accepted accounting practice in New Zealand.

The Board is responsible for such internal control as it determines is necessary to enable it to prepare financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board is responsible on behalf of the Group for assessing the Group's ability to continue as a going concern. The Board is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to close or merge the Group, or there is no realistic alternative but to do so.

The Board's responsibilities arise from section 134 of the Education and Training Act 2020.

Responsibilities of the auditor for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements.

For the budget information reported in the financial statements, our procedures were limited to checking that the information agreed to the Group's approved budget.

We did not evaluate the security and controls over the electronic publication of the financial statements.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- We obtain sufficient appropriate audit evidence regarding the financial statements of the entities or business activities within the group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.
- We assess the risk of material misstatement arising from the school payroll system, which may still contain errors. As a result, we carried out procedures to minimise the risk of material errors arising from the system that, in our judgement, would likely influence readers' overall understanding of the financial statements.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other information

The Board is responsible for the other information. The other information comprises Statement of Responsibility, Members of the Board, Analysis of Variance Report, Good Employer Statement and KiwiSport Statement, but does not include the financial statements, and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Group in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Group.



Jane Jackman

Nexia Audit Christchurch
On behalf of the Auditor-General
Christchurch, New Zealand



MOUNTAINVIEW

— HIGH SCHOOL —

22nd January 2024

Kiwisport

Kiwisport is a government funding initiative to support student's participation in organised sport.

During the 2023 financial year we received total Kiwisport funding of \$13574.64. This funding was used as a contribution to the wages for our Sports Co-Ordinator.

Signed

Kenny Diamond

Principal

Signed

Damian James

Presiding Member

Phone: (03) 684 7039 Email: admin@mountainview.school.nz

97 Pages Road Private Bag 907 Timaru 7940 South Canterbury New Zealand

www.mountainview.school.nz

Statement of Variance Reporting



School Name:	Mountainview High School	School Number:	359
Strategic Aim:	Support expert pedagogical practices by developing a sustainable teaching and learning framework across the kura.		
Annual Aim:	<p>Improve teaching practices by implementing a pedagogical coaching framework based on “Relationships First” (RBL)</p> <p>Review the way Junior Assessment is collected and used across Years 9 and 10.</p>		
Target:	<p>NCEA Achievement: 85% @ Levels 1 and 2.</p> <p>Māori UE 50%</p> <p>Māori Achievement on par with other groups.</p>		
Baseline Data:	<p>67.5% Level 1 in 2022</p> <p>66.3% Level 2 in 2022</p> <p>0% Māori UE in 2022</p> <p>61.1% Level 1 Māori 2022</p> <p>66.7% Level 2 Māori 2022</p> <p>Junior school MidYis data reported no noticeable growth in student achievement (<.4)</p>		

Actions <i>What did we do?</i>	Outcomes <i>What happened?</i>	Reasons for the variance <i>Why did it happen?</i>	Evaluation <i>Where to next?</i>
<p>We trained 3 Middle Leaders to become impact coaches through the RBL framework.</p>	<p>We successfully trained three kaiako to be accredited RBL coaches, but it did take longer than anticipated and they finally gained accreditation in November.</p>	<p>While the staff were successfully accredited it took much longer than anticipated. As a result of this, the positive effects of the RBL programme were not recognised across the school. This delay was largely caused by two factors:</p> <ol style="list-style-type: none"> 1. A lack of teachers to cover our trainees when they were required to attend the training. This was compounded by the PPTA industrial action. 2. A lack of confidence in the teachers themselves, when they were required to code the learning conversations. This was anticipated, but perhaps not to the extent that it occurred. Once the Kaiako were confident the process progressed well. <p>Through kaiako monitoring conversations, it has been noticed that the trained kaiako all feel that the training has improved their reflective practice and helped them recognise what quality teaching and learning should look like in their classes.</p>	<p>While time consuming, the programme has merit and should continue to progress, even if we need to adjust our plan to reflect the slower pace. Our next step is to now coach the staff and work to accredit other impact coaches. We will leverage the middle leaders, especially curriculum, because it is a perfect opportunity to lead staff in a curriculum based project.</p> <p>We will need to consider how resources will be managed. Training impact coaches can be time consuming and relief heavy. This will need to be discussed at the guiding coalition meeting.</p> <p>Kahui Ako are continuing this journey, so monetarily the cost is negligible.</p>

<p>We conducted a review of how assessment was being used to guide learning in the junior school.</p>	<p>We quickly discovered that outside of our Easttle and MitYis testing, we have no structured model of feedback and assessment in the Junior School. Instead feedback and assessment is largely based on OTJ without any moderating influence. Teachers also reported a distinct lack of knowledge and skills as students entered the senior school, especially in Mathematics.</p>	<p>Our initial review raised some concerns. The chief concern was that the ability to track student progress consistently was difficult as junior mark book data was largely adhoc. Progress, assessment and feedback was variable across teachers within departments and largely incoherent across the entire junior school.</p> <p>From our review we found that:</p> <ul style="list-style-type: none"> - Areas of the school were most successful where tracking was consistent from Years 9 to 10 and based on building towards Year 11. - Progress was more likely when schemes of work were kept up to date and followed by all teaching staff. - Students felt they were making progress when their teachers spent time to discuss feedback and next steps for learning with them. - Many areas of the junior school were not tracking student progress outside of OTJ and moderation was almost non-existent. 	<p>The refreshed curriculum and NCEA changes are a perfect time to address the lack of cohesion in our schemes of work, and unit plans. We will roll out a new framework for planning, feedback, and assessment across the junior school in 2024.</p> <p>Regular PLD, using in house experts, will help familiarise the framework to staff and it will be led by the Curriculum Leaders.</p> <p>We may need to look at an RAPLD fund later in the year to tackle on going issues with Literacy and Numeracy teaching, as these seem to be a barrier to student engagement in other learning areas.</p> <p>The increased consistency in planning, feedback, and assessment will result in a more consistent and informative reporting programme to parents and caregivers.</p>
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<p>We created three separate roles to assess the following:</p> <ul style="list-style-type: none"> - Literacy and Numeracy - ANZH - Digital Curriculum 	<p>Our Kaiako conducted a review of how each of the learning areas engaged in learning tasks that built skills connected to these areas. They then worked with the learning areas that had some weaknesses to help bridge the gap in knowledge.</p> <p>One particular area of success was in the Numeracy area, where the entire school was mapped by Learning Area and then structured so that each it became clear where connections existed. All staff were trained in MyMahi and had time to explore and engage with the platform. Students were given training to use the platform in Ako.</p> <ul style="list-style-type: none"> - Lessons were set centrally each week by the pastoral team. - Learning recognition was moved to MyMahi and the rewards shop was created for students to purchase rewards. - Goal tracking was implemented but not enforced through the platform. 	<p>Our Kaiako developed extensive reports and their analysis largely found that many areas of the Junior School were linking with Lit/Num, ANZH, and Digi Curriculum, but these links were largely accidental and not highlighted for the students. This was not due to anything the staff were doing purposefully, they simply did not have the knowledge of the area to make these connections.</p> <p>Connections were strengthened when:</p> <ul style="list-style-type: none"> - The Kaiako spent time with the LA to ensure that they understand how the skills, knowledge, and understanding can be connected to their Learning Area. - Maps were created to help Kaiako visual these connections in their planning. - Ongoing PLD was used to build knowledge and keep the content at the front of the teachers' mind. 	<p>Our next step to build connections with organisation where meaningful partnerships can continue to grow and provide mutually beneficial outcomes.</p> <p>This is likely to include;</p> <ul style="list-style-type: none"> - Working with Arowhenua and Te Aitarakihi to connect our students with their whakapapa, and the opportunities that these organisations can provide. - Accessing local Pūrākau through engagement with Arowhenua and their education service. - Produce learning programmes in the junior school that teach the fundamental skills to make improvements in these areas.
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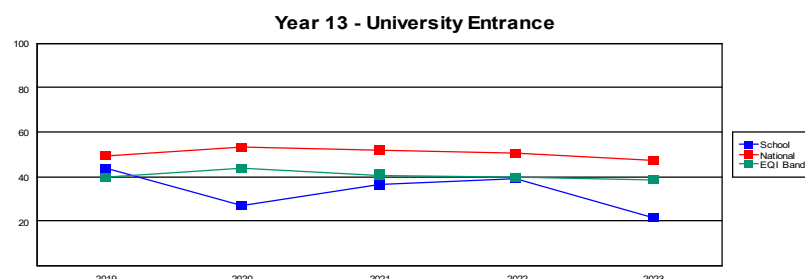
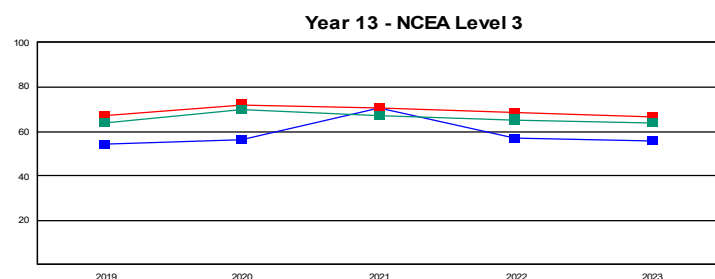
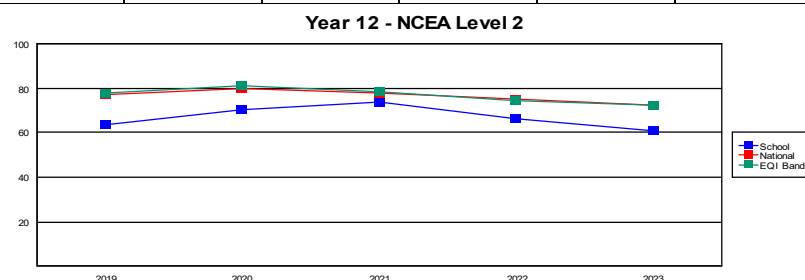
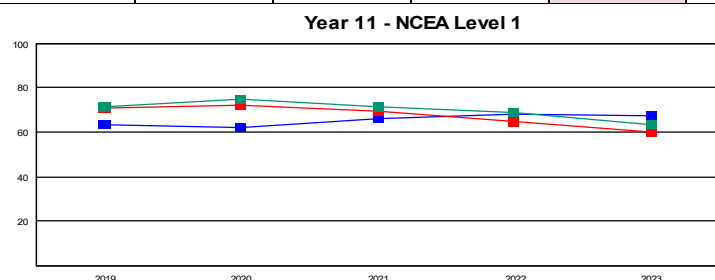
<p>Implemented My Mahi across the school as a platform to supporting teachers and students to:</p> <ul style="list-style-type: none"> - Acknowledge our Te Awa Values. - Engage in Ako through lessons designed to promote wellbeing and goal setting. - Track learning and career goals through our Ako programme. 	<p>The implementation process was successful, especially in relation to the acknowledgement system for our Te Awa values.</p> <ul style="list-style-type: none"> - 2023 had an increase in acknowledgements of over 200% from 2022. - R4L acknowledgements given to junior students with high pastoral incident counts also correlated with a decrease in negative behaviour in the classroom and an increase in work completion. - Only 2 teachers recorded little to no use of the R4L acknowledgement system in 2023. This resulted in a staff engagement rate of 92% in 2023, compared to 54% in 2022, according to our best sourced data. <p>In terms of our Ako lessons, 40% of our cohort engaged with the lessons on a regular basis. This correlated with the teachers who were active in pushing the lessons out to students. This indicates that approx. 18 of our Ako teachers did not actively promote these lessons.</p>	<p>Teachers quickly learned that our students, although not a perfect system, reacted positively to the transactional nature of R4L. This is something we have known for a number of years, but giving newer staff the ease to acknowledge students quickly, changed their behaviour.</p> <p>Teachers discussing the merits of the programme and how it increased the frequency of desired behaviour from our students who tended to display challenging behaviours was positive.</p> <p>The system tended to work more effectively with boys who were categorised as low level learners (Level 2-3 of the curriculum).</p> <p>Staff buy in the Ako lessons was an identified concern. We suspect this was largely down to a lack of perceived accountability on the teachers part. They assumed no one would check on their participation in the programme. This resulted in only 40% of Ako teachers implementing the lessons, which in turn resulted in poor student completion rates.</p>	<p>We will continue to roll the MyMahi platform out in. 2024, with a few new changes;</p> <ul style="list-style-type: none"> - The pastoral curriculum will be developed by the whānau leaders and provided in detail each week to the ako teachers. - The acknowledgement shop will be redesigned to better cater for student interest, perhaps especially with girls. - A student leadership programme will be built into MyMahi, so students can work towards their leadership qualification and track it on the platform.
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Planning for next year:



Data

	European		Māori		Pacific Peoples		Asian		MELAA		Other	
	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023
Level 1	68.9	67.5	61.1	41.7	50	66.7	75	100		100	100	
Level 2	67.6	61.4	66.7	57.1	33.3	100	80	75	100			100
Level 3	57.5	61.2	33.3	25	50		66.7	44.4	100	100		
UE	37.5	22.4	25	12.5			50	22.2	66.7			

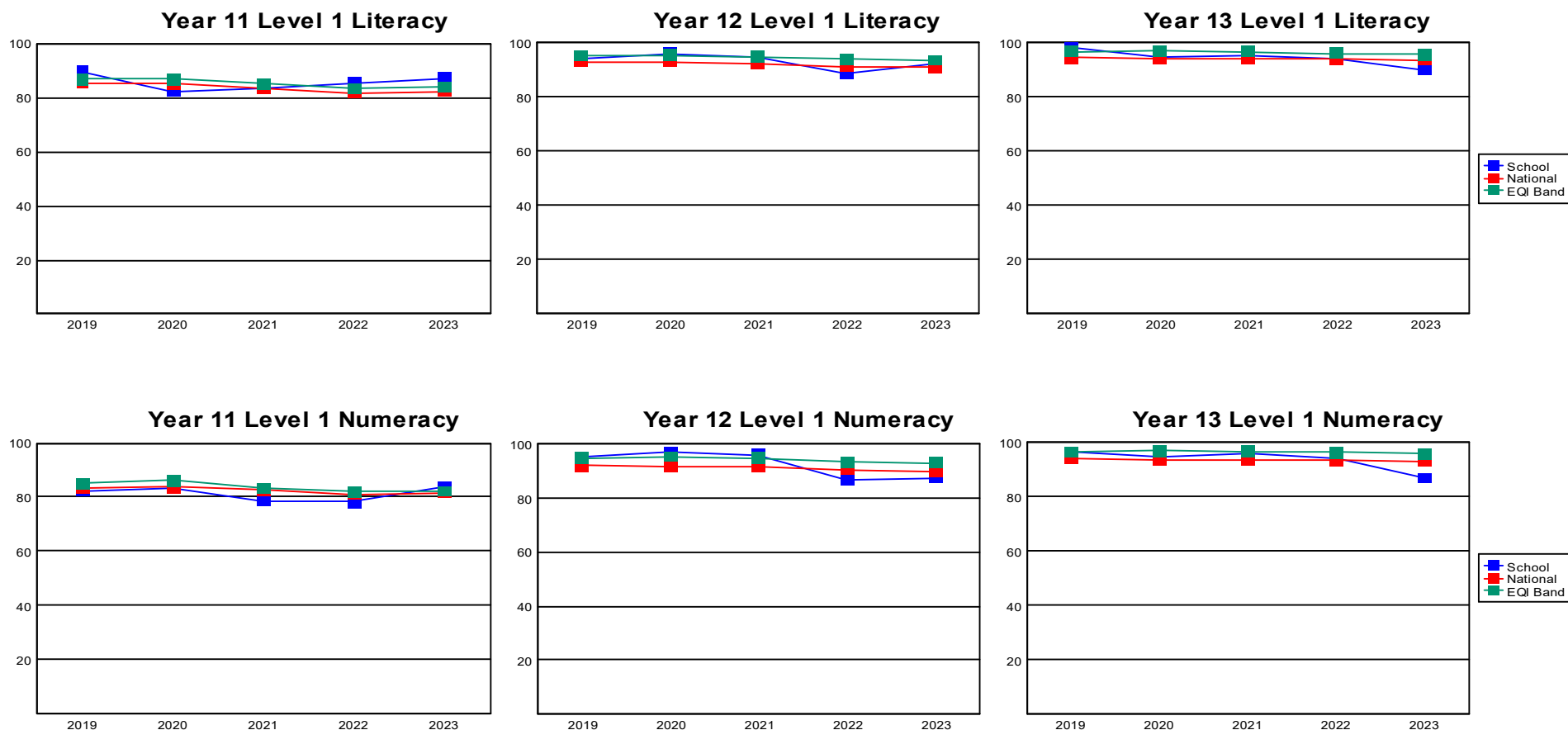


Commentary on data:

While we have remained steady at Year 11, we have slipped at Year 12 and 13, as well as in our UE data. The reasons for this slip at Year 12 and 13 is multifaceted. Firstly, our data includes a high number of ORRS and Very High ORRS students to whom NCEA achievement is not the goal, they are, however, still counted in our statistics. Secondly, we still lose too many students before they complete NCEA Level 2. This means these students become statistics on our role both in terms of non-achievement and retention. Students who leave for the YMCA or similar training courses will potentially still gain NCEA Level 2 or an equivalent qualification, but this removes any power we have

in assuring the student achieves. If we wish to make a significant change to these figures, especially in our Māori Achievement we need to ensure we keep students until they have completed NCEA Level 2. To highlight the extent of this issue, the 2024 Year 13 cohort has 77 students enrolled for 2024, in Year 9 the cohort was 125. We have lost 48 Year 9 enrolments between 2020 and 2024. Increasing retention should be a priority question when planning for the future.

Literacy and Numeracy



Commentary on data:

Overall, we have high levels of Literacy and Numeracy. Our numbers drop at Year 13, but this is explained when considering the ORRS students mentioned above. If we remove those students from our data set, the numbers fall into line with the national average. Our CAAs results were also in line with those seen nationally in 2023.

Compliance with Education and Training Act 2020 requirements to be a good employer for the year ending 31 December 2023

The following questions address key aspects of compliance with a good employer policy:

Reporting on the principles of being a Good Employer	
How have you met your obligations to provide good and safe working conditions?	<i>Monthly health & safety meetings held with a range of staff members. And communicating with staff our H&S policy and good communication practises</i>
What is in your equal employment opportunities programme? How have you been fulfilling this programme?	<p>The Principal is the EEO representative.</p> <p>We do not discriminate on race, colour, religion, sex, nationality, age or disability. We foster an inclusive workplace as part of our school vision.</p> <p>We have a coaching programme to support staff to grow their skills in order to advance their careers. We have a balanced middle and senior management group, and we continually look for PLD opportunities to provide further development for staff. One of our PLD priorities to ensuring that we can support staff in developing skills they require to enter into Senior Management, currently we have one female DP completing the Aspiring Principal's Programme.</p> <p>The Principal has an open door policy round staff concerns and meet regularly in group and one on one settings to discuss ideas or concerns that may improve opportunities for staff.</p>
How do you practise impartial selection of suitably qualified persons for appointment?	<p><i>Firstly we check all eligibility criteria for a given role before shortlisting candidates (Teachers registration etc...) We have an appointment committee, which includes a range of people (male, female, ethnicity if possible) who make decisions about employment collectively.</i></p> <p>Where needed to also look at how cultural backgrounds might support teaching roles (Māori, Pasifika expertise for example in roles where cultural expertise is required).</p>
How are you recognising, <ul style="list-style-type: none"> - The aims and aspirations of Maori, - The employment requirements of Maori, and - Greater involvement of Maori in the Education service? 	<ul style="list-style-type: none"> - We always look to employ Māori in strategic positions to better help us realise Te tiriti ō Waitangi. - We actively search to co-opt Māori to our BOT to ensure that we have tangata whenua voice in governance decisions. - We consult with Māori stakeholders during the process of strategic planning and policy review.

How have you enhanced the abilities of individual employees?	<ul style="list-style-type: none"> – Internal and external Professional Development as required. – PCT induction and training programme. – New Staff induction process. – Whole staff PLD sessions regularly in a timetabled slot.
How are you recognising the employment requirements of women?	<ul style="list-style-type: none"> – Strategic appointments to key roles within the school. – Providing comfort and privacy, as well as free access to women’s health products. – Woman’s Union representative- Flexible work programmes where possible
How are you recognising the employment requirements of persons with disabilities?	<ul style="list-style-type: none"> – The school has undergone a multimillion dollar accessibility project to ensure that all learning spaces are universally designed.

Good employer policies should include provisions for an Equal Employment Opportunities (EEO) programme/policy . The Ministry of Education monitors these policies:

Reporting on Equal Employment Opportunities (EEO) Programme/Policy	YES	NO
Do you operate an EEO programme/policy?	yes	
Has this policy or programme been made available to staff?	yes	
Does your EEO programme/policy include training to raise awareness of issues which may impact EEO?	Yes(informally)	
Has your EEO programme/policy appointed someone to coordinate compliance with its requirements?	Principal	
Does your EEO programme/policy provide for regular reporting on compliance with the policy and/or achievements under the policy?	Yes, but probably not regularly	
Does your EEO programme/policy set priorities and objectives?		No



Mountainview High School

Next review: Term 1 2027

Te Tiriti o Waitangi

Te Tiriti o Waitangi is one of Aotearoa New Zealand's founding documents and represents the binding contract between Māori and the Crown. Mountainview High School recognises our role and responsibility to honour and give effect to te Tiriti o Waitangi.

Under the Education and Training Act 2020, a primary objective of the board of Mountainview High School is giving effect to te Tiriti o Waitangi. We do this by:

- working to ensure our plans, policies, and local curriculum reflect local tikanga Māori, mātauranga Māori, and te ao Māori
- taking all reasonable steps to make instruction available in tikanga Māori and te reo Māori
- achieving **equitable outcomes** for Māori students
- providing opportunities for learners to appreciate the importance of te Tiriti o Waitangi and te reo Māori.


Mountainview High School works from the principles of partnership, protection, and participation to meet our obligations under te Tiriti o Waitangi. These principles reflect the three articles of te Tiriti.

Partnership

Mountainview High School aims to work in partnership with our local Māori community to support rangatiratanga/self-determination. We actively seek the guidance of our local Māori community to help us better meet the needs of our Māori students and ensure they experience educational success as Māori.

We consult with our local Māori community on the development of our charter/strategic plan to make sure it reflects and upholds appropriate tikanga Māori and te ao Māori. We seek opportunities to collaborate with Māori to invest in, develop, and deliver Māori-medium learning (NELP Priority 2).

Protection

Mountainview High School actively protects and upholds mātauranga Māori, te reo Māori, and tikanga Māori, and ensures they are meaningfully incorporated into the everyday life of our school (NELP Objective 5). We actively engage with **Ka Hikitia Ka Hāpaitia** .

We take all reasonable steps to make instruction available in te reo Māori and tikanga Māori.

We support our teachers to build their teaching capability, knowledge, and skills in te reo Māori and tikanga Māori. We provide opportunities for teachers to develop their understanding and practice of culturally responsive teaching that takes into account ākongā contexts (NELP Priority 6).

Participation

Mountainview High School has high aspirations for every student. We encourage the participation and engagement of students and their whānau in all aspects of school life.

Our relationships with our school community help us meet the needs of all students and sustain their identities, languages, and cultures. The participation of whānau and our wider Māori community actively informs the way we design and deliver education to ensure Māori students experience educational success as Māori (NELP Priority 2).

This policy aligns with **NELP** Objective 1: Learners at the Centre, Objective 2: Barrier Free Access, and Objective 3: Quality Teaching and Leadership.




Related topics

- **Māori Educational Achievement**
- **School Planning and Reporting**
- **Equal Employment Opportunities**
- **Learning Support**
- **Inclusive Education**

Legislation

- Education and Training Act 2020

Resources

- Ministry of Education | Te Tāhuhu o te Mātauranga: **The Education and Training Act 2020: Te Tiriti o Waitangi** 
- TKI | Te Kete Ipurangi: **Treaty of Waitangi principle** 
- Victoria University of Wellington | Te Herenga Waka: **Te Tiriti o Waitangi Guide** 

Release history: [Term 4 2022](#), [Term 4 2020](#), [Term 2 2017](#)

Last review	Term 4 2022
Topic type	Core